



UNC
GREENSBORO

Office of Institutional
Integrity and General Counsel

MEMORANDUM

TO: Compliance, Audit, Risk Management and Legal Affairs (CARL) Committee
Mona Edwards, Chair
Anita Bachmann
Margaret S. Benjamin
Dr. Ernest J. Grant
Betsy Oakley
Dean Priddy
Franklin D. Gilliam, Jr., Chancellor

FROM: CARL Committee Liaisons
Jerry D. Blakemore, Vice Chancellor for Institutional Integrity and General Counsel
Bob Shea, Vice Chancellor for Finance and Administration
Katherine Skinner, Director of Internal Audit

CC: Debbie Storrs, Provost and Executive Vice Chancellor
Waiyi Tse, Chief of Staff
Kelly Harris, Associate Chief of Staff and Assistant Secretary to
the Board of Trustees
Zach Smith, Assistant Vice Chancellor for Emergency and Risk Management

DATE: September 8, 2022

RE: Proposed CARL Committee Work Plan for 2022-2023

I. Purpose

The purpose of this memorandum is twofold: first, to provide you with the Proposed Compliance, Audit, Risk Management and Legal Affairs (CARL) Committee Work Plan for the 2022-2023 academic year and second, to summarize the work of the CARL Committee from the 2021-2022 academic year. The first meeting of the CARL Committee was held in the spring of 2017 and the first CARL Committee Work Plan was approved in the fall of 2017. Pursuant to this tradition, we are presenting the 2022-2023 CARL Committee Work Plan for approval.

II. Summary of CARL Committee Work Plan 2021-2022 Academic Year

The 2021-2022 Work Plan included: (1) internal audit matters, including discussions of internal and external reviews, a discussion of the external Quality Assurance Review of the internal audit function, approval of the 2022-2023 Internal Audit Plan, and acknowledgement of receipt of the report of the State Auditor regarding the University's annual financial statement audit; (2) a COVID-19 update; (3) a discussion of the work of the Crisis Policy Group; (4) a cybersecurity update and an information technology report; (5) an institutional risk management update; (6) an update on Higher Education Emergency Relief Fund (HEERF) spending; (7) a Title IX update; (8) an NCAA compliance review; and (9) a campus safety presentation. The Committee completed all the items on the 2021-2022 Work Plan, except for the information technology

report and the campus safety presentation, which the Committee agreed to suspend or postpone due to other priorities, and the approval of the 2022-2023 Internal Audit Plan, which the Committee agreed to defer until a new Director of Internal Audit was hired to replace Don Skeen, who retired in February 2022.

III. CARL Committee Work Plan 2022-2023 Academic Year

The CARL Committee Liaisons, in collaboration with the Chancellor's Office, have developed a proposed Work Plan for the 2022-2023 academic year for the Committee's review and approval. The proposed Work Plan includes discussion of various matters under the purview of the Committee, including internal audit matters, risk management, policy and compliance (including NCAA compliance), cybersecurity, Title IX, and campus safety. Attached is the "UNC Greensboro Board of Trustees CARL Committee Work Plan 2022-2023," which outlines the proposed topics for each of the CARL Committee meetings. The proposed Work Plan is not intended to prohibit action on other items that the Chancellor or Committee members wish for consideration, but to establish priorities and plans for the academic year.

Specifically, the proposed Work Plan includes the following:

1. The September meeting will include a regular audit review, including a summary of any internal or external audits, and an update on Policy and Compliance functions. Revisions to the Internal Audit Charter will be submitted to the Committee for consideration for recommendation to the Board of Trustees for approval. There will be a consent agenda for approval of the Committee's 2022-2023 Work Plan and the 2022-2023 Internal Audit Work Plan, and recommendation of revisions to the CARL Committee Charter to the Board of Trustees for approval. A summary of 2021-2022 and 2022-2023 audit plans provided to the UNC System Office and an Office of Institutional Integrity and General Counsel transition update will be provided as information items.
2. The November meeting will include the regular audit review, including a summary of any internal or external audits, the annual institutional risk management update, a report on cybersecurity, and discussion and proposed approval of ethical screening memorandums for Internal Audit and Compliance. A resolution to allow alcohol sales at University athletics facilities will be submitted to the Committee for consideration for recommendation to the Board of Trustees for approval. A status update on Internal Audit's Quality Assurance and Improvement Program will be provided as an information item. We also expect in November that the Chair of the Committee will be invited to meet with representatives from the State Auditor's Office to discuss their findings regarding the University's annual financial statement audit.
3. The March meeting will include the regular audit review, including a summary of any internal or external audits, an initial proposal for the 2023-2024 Internal Audit Work Plan, an NCAA compliance review, a campus safety presentation, and an update on new Title IX rules. The report from the State Auditor regarding the University's annual financial statement audit is expected to be delivered to the Committee at this meeting. The Director of Internal Audit will confirm the organizational independence of the internal audit activity as an information item.
4. In addition, we have added a new "Reporting Items" section to the Work Plan that details certain internal audit reporting requirements that will take place during the year.

IV. Conclusion

The proposed CARL Committee Work Plan for 2022-2023 enables the Committee to assist the Board of Trustees in fulfilling its oversight and advisory responsibilities related to the audit, risk management, compliance, legal and ethical functions of the University. The Work Plan includes specific topics for consideration by the Committee and, where required, seeks approvals of the Committee. Moreover, the Work Plan allows for opportunities for briefing the Committee on federal and state legislative and regulatory updates, as well as any changes in relevant policies of the Board of Governors on an ad hoc basis during the course of the academic year.

Attachment

UNC Greensboro Board of Trustees CARL Committee Work Plan 2022-2023

September 27, 2022, 10:15 AM	November 29, 2022, 10:15 AM	March 14, 2023, 10:15 AM
<p>Discussion Items:</p> <ul style="list-style-type: none"> ● Audits <ul style="list-style-type: none"> ○ Summary of any Internal and External Audits ● Policy and Compliance Update 	<p>Discussion Items:</p> <ul style="list-style-type: none"> ● Audits <ul style="list-style-type: none"> ○ Summary of any Internal and External Audits ● Institutional Risk Management Annual Update (Top 5 Risks, et al) ● Cybersecurity Update 	<p>Discussion Items:</p> <ul style="list-style-type: none"> ● Audits <ul style="list-style-type: none"> ○ Summary of any Internal and External Audits ● Initial proposal for Internal Audit Work Plan for 2023-2024 ● NCAA Compliance Review ● Campus Safety Presentation ● New Title IX Rules
<p>Action Items:</p> <ul style="list-style-type: none"> ● Approval of 2022-2023 CARL Committee Work Plan (consent agenda) ● Approval of 2022-2023 Internal Audit Work Plan (consent agenda) ● Approval of revisions to CARL Committee Charter (consent agenda) ● Approval of revisions to Internal Audit Charter 	<p>Action Items:</p> <ul style="list-style-type: none"> ● Approval of Ethical Screen Memorandums: <ul style="list-style-type: none"> ○ Internal Audit Ethical Screen ○ Compliance Ethical Screen ● Approval of Resolution Allowing Alcohol Sales at Athletics Facilities 	<p>Action Items:</p> <ul style="list-style-type: none"> ● Acknowledge receipt of report from State Auditor regarding University's annual financial statement audit
<p>Information Items:</p> <ul style="list-style-type: none"> ● Supplementary Documents Provided to the UNC System Office: <ul style="list-style-type: none"> ○ Summary of FY2023 and FY2022 Audit Plans ● Office of Institutional Integrity and General Counsel Transition Update 	<p>Information Items:</p> <ul style="list-style-type: none"> ● Internal Audit's Quality Assurance and Improvement Program – status update ● CARL Committee Chair to meet with State Auditor regarding University's annual financial statement audit 	<p>Information Items:</p> <ul style="list-style-type: none"> ● Director of Internal Audit will confirm to the CARL Committee the organizational independence of the internal audit activity
<p>Closed Session Items:</p> <ul style="list-style-type: none"> ● None 	<p>Closed Session Items:</p> <ul style="list-style-type: none"> ● None 	<p>Closed Session Items:</p> <ul style="list-style-type: none"> ● None
<p>Reporting Items:</p> <ul style="list-style-type: none"> ● Approved 2022-2023 Internal Audit Work Plan must be submitted to NC Office of State Budget & Management by September 30 ● Internal Audit Charter updates and attestation must be submitted to NC Office of State Budget & Management by September 30 	<p>Reporting Items:</p> <ul style="list-style-type: none"> ● None 	<p>Reporting Items:</p> <ul style="list-style-type: none"> ● Letter from CARL Committee Chair certifying Internal Audit compliance matters must be submitted to UNC System Office after the end of the fiscal year

Note: Any updates regarding Board of Governors Policy and/or Federal and State legislation and regulation will be reported on an ad hoc basis during the course of the academic year.